

421B.5 Sales by a wholesaler to a wholesaler.

When one wholesaler sells cigarettes to any other wholesaler, the former shall not be required to include in the selling price to the latter, the cost to the wholesaler, as defined by [section 421B.2](#), but the latter wholesaler, upon resale to a retailer, shall be subject to the provisions of section [421B.2](#).

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §551A.5]

C93, §421B.5

[2019 Acts, ch 24, §49](#)